

Franklin County Policies and Definitions	Subject: Managing for Results Policy Guidelines Issue Date: 04/03 Title: Policy Guidelines for Requesting Budget Adjustments and Fund Transfers
Revised:	Initiating Department: Office of Management and Budget

A. Purpose

To set forth guidelines for requesting budget adjustments and fund transfers, including the information needed from agencies and the review process. Franklin County's MFR Initiative provides for developing and maintaining a more responsive and accountable government for its citizens.

B. Policy Guidelines for Requesting Budget Adjustments and Fund Transfers

1. Submit a signed written request on agency letterhead to the Director of the Office of Management and Budget (OMB) and copy both OMB analysts assigned to your agency.
2. This request should include the following information:
 - a. The detailed financial impact of the request, including:
 - i. Account = fund, org, object code and project code (if applicable).
 - ii. Dollar impact for each account (i.e. Increase appropriations in fund 1000, org 10010100, object 520101 by \$1,000 from \$5,000 to \$6,000).
 - iii. Clear explanation as to what action is being requested: an increase (to where?), a decrease (from where?) or a transfer (from where? and to where?).
 - b. A detailed description and justification for the request. Any additional background information that can be provided to explain the request will be helpful.
 - c. If requesting an increase in appropriation, an analysis should be completed by the agency to determine that the request cannot be absorbed within the current budget of the appropriation line item nor can it be transferred from another appropriation line item (within the same fund/agency).
 - d. If the request impacts the current revenue estimate, then a revised revenue estimate should also be included. Please include the following information:
 - i. Account = fund, org, object code and project code (if applicable).
 - ii. Dollar impact for each account, including the current revenue estimate in MUNIS and the revised revenue estimate (i.e. Increase the revenue estimate in fund 1000, org 10010100, object 4699 by \$1,000 from \$5,000 to \$6,000).
 - iii. Narrative explanation for each adjustment.
 - e. If the request is for a non-general fund, in addition to the other items in this policy, determine whether that fund has adequate estimated resources to accommodate the budget adjustments.
 - i. The estimated resources for a given year can be calculated as follows:
 1. The cash balance of a fund at the beginning of the year per MUNIS, plus
 2. The current revenue estimate for the fund per MUNIS, plus
 3. Any adjustments to revenue estimates related to this request (refer to 1d of this policy).
 - ii. Compare the total estimated resources to the total appropriations in the fund (including the current request). If the total estimated resources is less than the total appropriations, the request for budget adjustments will not be recommended or approved. Sufficient resources must be available.
 - f. Verify that the most recent quarterly report has been submitted to OMB. If not, please complete these reports in BRASS prior to submitting a request for budget adjustments or fund transfers. These reports reference the latest budget to actual performance analysis, documenting current and projected program performance for programs possibly impacted by the request.
 - g. The impact on performance measurements (primary and/or secondary) if the request is approved (or not approved), including a quantified estimate of the impact. Some

examples have been provided below. These examples are by no means all encompassing nor are they as detailed as an actual request.

- i. Example 1: If this request is approved, the agency will be able to perform x more outputs to meet the demand in program z and increase/decrease the efficiency/result from \$a to \$b or a% to b%.
 - ii. Example 2: A request for unexpected replacement of equipment may not increase a demand or output, however, if it is not approved, the agency may not be able to meet the targeted outputs established for program z. For example, "the equipment is vital to providing the target level of outputs and/or results in program x".
 - iii. Example 3: This request is to purchase a digital camera for \$1,000. This purchase will result in a cost savings of \$2,000 in film next year, which will improve the program Z efficiency from \$x to \$y next year (requests of this sort should be matched by a corresponding reduction in the budget submission for the next year).
 - h. If the request does not impact any primary or secondary performance measures, provide a statement as such and include a list of the benefits associated with the request. In most cases, there will be both impacts on performance measures and additional benefits.
 - i. Examples of additional benefits may include being able to comply with a newly approved mandate/legislation, staff time savings, increased performance for another entity (within or outside Franklin County), improved safety for staff and/or customers, mitigation/prevention of future expenses.
 - i. Any attachments that may help clarify the request. This could include excel spreadsheets, pictures, copies of ORC sections, news clippings, state term schedule numbers, countywide contract numbers, pricing/bid quotes, etc.
 - j. If the resolution is referring to a grant or contract, please attach a copy of these documents.
 - k. If the request is related to new legislation, please attach a copy of or include an internet link to the pertinent legislation.
3. OMB will review the request and make a recommendation to the Commissioners. This review may include, but not be limited to, the following:
 - a. Does the Ohio revised Code mandate this request?
 - b. Are there funding alternatives within the agency's current budget?
 - c. Are there opportunities for cooperation with other agencies that could result in improved efficiency and/or effectiveness or that could eliminate the need for this request?
 - d. Does the request impact primary or secondary performance measures?
 - i. If the request is to provide a new service, what is the demand for services?
 - ii. Increase/maintain/decrease output?
 - iii. Impact on results?
 - iv. Effect on efficiencies?
 - e. Does the impact on performance warrant the budget adjustment?
 - f. Is the financial request reasonable?
 - g. Are salaries for new positions consistent with pay plans, labor contracts, etc.?
 - h. Does the request take into consideration all related expenses AND revenues?
 - i. Does the documentation adequately explain the request?
 - j. Have vehicle requests been reviewed and recommended by Fleet Management?
 - k. Are the appropriate accounts (funds, orgs, object codes, project codes) identified?
 - l. Are costs allocated to the applicable programs?
4. Requests are due by Friday at 4 p.m. Requests will be placed on the next available Commissioners' agenda, which occurs two Tuesdays after the Friday in which the request is received. If the request is complicated or requires significant review, please submit the request earlier than the Friday 4 p.m. deadline. Every effort will be made to get resolutions received by the deadline onto the next available agenda. However, if significant analysis is required and/or agencies are not prompt in responding to questions, processing of the resolution may be delayed.